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FROM: JOHN P. O'BANION

RE: 10/763,578
BOW5075.14A1

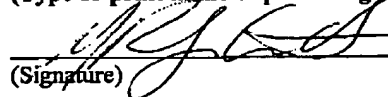
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AMENDMENT (10 PAGES)

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NUMBER OF PAGES SENT (INCLUDING COVER SHEET): 11

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OUR FAX NO. IS (916) 498-1074.**

OCT 27 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/763,578 Confirmation No.: 4912
Applicant : ROBERT W. BOWER
Title : STRUCTURES, MATERIALS AND METHODS FOR
FABRICATION OF NANOSTRUCTURES BY TRANSPOSED
SPLIT OF ION CUT MATERIALS
Filed : 01/21/2004
TC/A.U. : 2823
Examiner : JEFFERSON, QUOVAUNDA
Docket No. : BOW5075.14A1
Cust. No. : 8156

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

In response to the Office Action mailed on September 29, 2006, please amend the above-identified U.S. patent application as follows.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.